

Brigade Command Policy # 04-04

AFZN-BA-L

17 DEC 04

MEMORANDUM FOR 1st Brigade, 1st Infantry Division (Mech)

SUBJECT: Brigade Commander's Management Control Plan

1. REFERENCES:

- a. U.S. Army Regulation 11-2, Management Control Process, 1 August 1994.
- b. 1BCT Financial Management Policy Letter, dated 17 December 2004.

2. Purpose. My policy and plan insures senior leaders within the 1BCT provide routine oversight of the management of fiscal resources and property they are entrusted with. The goal of this program is to insure a satisfactory level of management confidence that critical financial and property management processes are operating as intended and that resources are safeguarded from waste, fraud and misuse.

3. General. This policy is predicated upon a Department of the Army regulation to insure senior unit leaders maintain "reasonable assurance" that financial and property management controls are being implemented effectively. The principle of "reasonable assurance" recognizes that there are acceptable levels of risk that cannot be avoided because the cost of absolute control would exceed the benefits derived.

4. 1BCT Management Control Process.

a. The Brigade Commander, Battalion Commanders, and Brigade/Battalion Executive Officers are responsible for providing oversight of the personnel and practices employed to manage financial resources within the BCT. I have selected the following management controls as critical to this program and requiring your supervision:

| <u>Control Process</u> | <u>Frequency</u> | <u>BN</u> | <u>BCT</u> |
|------------------------------------|------------------|-----------|------------|
| High Dollar Requisitions | Daily | X | X |
| Status of Funds Review | Weekly | X | X |
| Budget Brief | Bi-weekly | X | X |
| Financial Status Review to BCT Cdr | Monthly | X | X |
| Unit Status Report (USR) | Monthly | X | X |
| Materiel Readiness Review (MRR) | Quarterly | X | X |
| Quarterly Training Briefs | Quarterly | X | X |
| PBACs | Quarterly | X | X |
| Annual Command Inspections (ACI) | Annual | X | X |
| Command Operating Budget | Annual | X | X |

b. Evaluation Criteria. At a minimum, senior leaders of the BCT will evaluate critical management control processes using the following criteria:

- 1) Targeted versus committed funds
- 2) Authority to commit funds

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- 3) Contractual obligations
- 4) Use of credit cards/instruments
- 5) Turn-in credit management
- 6) On-hand versus stockage levels of all classes of supplies
- 7) Loss/damage processing status
- 8) Excess property management

c. Reporting. The following reports are used at a minimum to record the status of our management controls:

- 1) DCAS
- 2) Materiel Readiness Review
- 3) Unit Status Report
- 4) Quarterly Training Brief
- 5) Command Operating Budget
- 6) Annual Command Inspection Results (Financial management and CSDP)

d. Corrective Action Procedures. Discrepancies found and substantiated using these management controls will be rectified using existing command actions.

5. This policy will be reviewed annually or as required by change to current fiscal management policy.

6. "Devil Brigade!"

//original signed//
BART HOWARD
COL, AR
Commanding